

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yoshio Okada et al.

Application No.: 10/599,086

Filed: September 19, 2006

For: SURFACE-COATED CUTTING TOOL

Confirmation No.: 3927

Art Unit: N/A

Examiner: Not Yet Assigned

SECOND PRELIMINARY AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.